

TITLE 1: GOVERNMENT AND ADMINISTRATION
DIVISION 4. PURCHASING, REVENUE AND TAXATION
CHAPTER 5: Reassessment of Damaged Property.

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14.051 Application Requirements.

Every person who at 12:01 a.m. on January 1 was the owner of, or had in his possession, or under his control, any taxable property, or who acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1, which property was thereafter damaged or destroyed, without his fault, by a misfortune or calamity, may, within sixty (60) days of such misfortune or calamity, apply for reassessment of such property by delivering to the Assessor a written application showing the condition and value, if any, of the property immediately before and after the damage or destruction, which damage must be shown therein to be in excess of five thousand dollars (\$5,000). The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

Adopted Ordinance #1940 (1974); Amended Ordinance 2117 (1976); Amended Ordinance #2658 (1982);
Amended Ordinance #3752 (1999);

14.052 Reassessment and Right of Appeal.

Upon receiving a proper application, the Assessor shall verify the amounts claimed on the application in the before and after condition. The Assessor shall then compute a percentage relationship of loss and reduce the current assessed value by that percentage. The Assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the proposed reassessment to the Assessment Appeals Board within fourteen (14) days of the date of mailing the notice. If an appeal is requested within the fourteen (14) day period, the Board shall hear and decide the matter as if the proposed reassessment had been entered on the roll as an assessment made outside the regular assessment period. The decision of the Board regarding the damaged value of the property shall be final, provided that a decision of the Assessment Appeals Board regarding any reassessment made pursuant to this section shall create no presumption as regards the value of the affected property subsequent to the date of the damage. If the amount of damage, as verified by the Assessor, is not at least five thousand dollars (\$5,000), no adjustment shall be made to said roll and no taxes shall be canceled or refunded.

Adopted Ordinance #1940 (1974); Amended Ordinance 2117 (1976); Amended Ordinance #2658 (1982);

14.053 Reassessment Without Application.

If no such application is made and the Assessor determines that within the preceding six months a property has suffered damage caused by misfortune or calamity, which may qualify the property owner for relief under provisions of this ordinance, the Assessor may reassess the property in the same manner as provided for in Section 14.052 and notify the last known owner of the property of the reassessment.

Adopted Ordinance #1940 (1974); Amended Ordinance 2117 (1976); Amended Ordinance #2658 (1982);

14.054 Tax Rate and Proration Formula.

The tax rate fixed for property on the roll on which the property so reassessed appeared at the time of the misfortune or calamity, shall be applied to the amount of the reassessment and the assessee shall be liable for: (1) a prorated portion of the taxes that would have been due on the property for the current fiscal year had the misfortune or calamity not occurred, such proration to be determined on the basis of the number of months in the current fiscal year prior to the misfortune or calamity; plus (2) a proration of the tax due on the property as reassessed in its damaged or destroyed condition, such proration to be determined on the basis of the number of months in the fiscal year after the damage or destruction, including the month in which the damage was incurred. If the damage or destruction occurred after March 1 and before the beginning of the next fiscal year, the reassessment shall be utilized to determine the tax liability for the next fiscal year provided, however, if the property is fully restored during the next fiscal year, taxes due for that year shall be prorated based on the number of months in the year before and after the completion of restoration.

14.055 Lien Date Review and Taxable Value.

The assessed value of the property in its damaged condition, compounded annually by the inflation factor specified in subdivision (a) of Section 51 of the California Revenue and Taxation Code, shall be the taxable value of the property until it is restored, repaired, reconstructed or other provisions of the law require the establishment of a new base year value.

If partial reconstruction, restoration, or repair has occurred on any subsequent lien date, the taxable value shall be increased by an amount determined by multiplying the difference between its factored base year value immediately before the calamity and its assessed value in its damaged condition by the percentage of the repair, reconstruction, or restoration completed on that lien date.

When the property is fully repaired, restored or reconstructed, its new taxable value shall be the lesser of (1) its full cash value, or (2) its factored base year value or its factored base year value as adjusted pursuant to subdivision (c) of Section 70 of the California Revenue and Taxation Code. The new taxable value shall be enrolled on the lien date following completion of the repair, restoration or reconstruction.

Adopted Ordinance #1940 (1974); Amended Ordinance 2117 (1976); Amended Ordinance #2658 (1982);

14.056 Tax Refunds.

Any tax paid in excess of the total tax due shall be refunded to the taxpayer pursuant to Chapter 5 of the California Revenue and Taxation Code (commencing with Section 5096), as an erroneously collected tax or by order of the Board of Supervisors without the necessity of a claim being filed pursuant to Chapter 5 of the California Revenue and Taxation Code.

Adopted Ordinance #1940 (1974); Amended Ordinance 2117 (1976); Amended Ordinance #2658 (1982);

14.057 Adopted Ordinance #2117 (1976); Deleted Ordinance 2658 (1982);